

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (C) No. 12137/2020

(Arising out of impugned final judgment and order dated 23-07-2019 in WP No. 1994/2018 passed by the High Court of Judicature at Bombay)

THE APPROPRIATE AUTHORITY,
APPOINTED BY CENTRAL GOVERNMENT U/S 269UB
OF THE INCOME TAX ACT, 1961

Petitioner(s)

VERSUS

NEW WHITE ROSE CHS LTD. & ORS.

Respondent(s)

(FOR ADMISSION and I.R.)

Date : 18-12-2020 This petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE ASHOK BHUSHAN
HON'BLE MR. JUSTICE R. SUBHASH REDDY
HON'BLE MR. JUSTICE M.R. SHAH

For Petitioner(s)

Mr. N. Venkataraman, ASG.
Mr. Manish Pushkarna, Adv.
Mrs. Anil Katiyar, AOR

For Respondent(s)

UPON hearing the counsel the Court made the following
O R D E R

The special leave petition is dismissed.

We, however, make it clear that CBDT, while taking a decision, shall not be influenced by the observations made in paragraph 19 and 20 of the judgment of the High Court and shall decide the matter in accordance with law.

(NIDHI AHUJA)
AR-cum-PS

(RENU KAPOOR)
BRANCH OFFICER